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Agenda item 100 (b)

HUMAN RIGHTS QUESTIONS: HUMAN RIGHTS QUESTIONS, INCLUDING ALTERNATIVE APPROACHES FOR IMPROVING THE EFFECTIVE ENJOYMENT OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS

Note by the Secretary-General

1. The Commission on Human Rights, in its resolution 1994/56 of 4 March 1994, on the composition of the staff of the Centre for Human Rights, requested the Secretary-General to present to the Fifth Committee of the General Assembly at its forty-ninth session, through the Economic and Social Council, a report on the current geographical distribution of posts in the staff of the Centre for Human Rights. The relevant report submitted to the Economic and Social Council was contained in document E/1994/117.

2. It should be noted that the annual report of the Secretary-General on the composition of the Secretariat is submitted in accordance with a number of resolutions of the General Assembly, the most recent of which are resolutions 44/185 A of 19 December 1989, 45/239 A of 21 December 1990 and 47/226 of 8 April 1993. The purpose of that report is to facilitate an assessment of the distribution of the staff of the United Nations Secretariat by nationality, sex, grade and type of appointment, in the light of the principles contained in the Charter of the United Nations and the guidelines set forth by the Assembly. The report of the Secretary-General on the composition of the Secretariat for 1993 was contained in document A/48/559.

3. In this context, it should be emphasized that an accurate assessment of the composition of the staff of the United Nations Secretariat is considered only on a global basis for the Secretariat as a whole and not for a particular unit of it.

4. The information on the current geographical distribution of the Professional posts of the Centre for Human Rights is contained in the annex of this report, which is submitted pursuant to paragraph 3 of Commission on Human Rights resolution 1994/56.

ANNEX

Centre for Human Rights

Staffing table - Professional posts

Country of nationality	Number of staff	ASG	D2	D1	P5	P4	P3	P2
Algeria	1				1			
Argentina	1						1*	
Australia	1							1
Austria	1				1			
Cambodia	1						1*	
Canada	2				1		1*	
Côte d'Ivoire	2						2*	
Equatorial Guinea	1						1	
France	4					1	2	1*
Germany	1						1	
Ghana	1			1				
Greece	2					2*		
Iceland	2				1	1		
India	1					1*		
Iran (Islamic Republic of)	2					1	1*	
Ireland	1						1*	
Israel	1					1		
Italy	4					2	1*	1
Japan	2					1		1
Kenya	1					1*		
Malta	1			1				
Mexico	1					1		
Mongolia	1							1***
Morocco	1				1*			
Netherlands	3					1	1*	1
Poland	1					1*		
Peru	2					2**		
Republic of Korea	1							1***
Russian Federation	1					1		
Rwanda	1						1*	

Country of nationality	Number of staff	ASG	D2	D1	P5	P4	P3	P2
Saudi Arabia	2						1	1***
Senegal	3	1				2		
Spain	4					1	1*	2***
Sri Lanka	1						1*	
Switzerland	1							1*
Ukraine	2					1	1	
United Kingdom of Great Britain and Northern Ireland	2						2*	
United States of America	7				2	2	3**	
Viet Nam	1						1	

* One staff in the process of being considered for appointment.

** Two staff in the process of being considered for appointment.

*** Under recruitment from National Competitive Examination (from unrepresented or underrepresented countries).

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Agenda item 63 (a)

REVIEW AND IMPLEMENTATION OF THE CONCLUDING DOCUMENT OF THE TWELFTH SPECIAL SESSION OF THE GENERAL ASSEMBLY

Regional confidence-building measures

Report of the Secretary-General

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I. INTRODUCTION

1. At its forty-eighth session, the General Assembly, in resolution 48/76 A of 16 December 1993, welcomed the results of the meetings of the Standing Advisory Committee held at Bujumbura and at Libreville, particularly the adoption of the non-aggression pact between the States members of the Economic Community of Central Africa States, a pact likely to contribute to the prevention of conflicts and to confidence-building in the subregion. It requested the Secretary-General to continue to provide assistance to the Central African States in implementing the programme of work of the Standing Advisory Committee, and it also requested the Secretary-General to submit to the Assembly at its forty-ninth session a report on the implementation of the resolution.

2. The present report is submitted by the Secretary-General in implementation of that resolution.

II. FOURTH MEETING OF THE STANDING ADVISORY COMMITTEE ON SECURITY QUESTIONS IN CENTRAL AFRICA

3. The fourth meeting of the Standing Advisory Committee on Security Questions in Central Africa was held at Yaoundé, from 4 to 6 April 1994 at the expert level and on 7 and 8 April 1994 at the ministerial level.

4. Delegations from 11 States members of the Committee took part in the meeting: Angola, Burundi, Cameroon, Central African Republic, Chad, Congo, Equatorial Guinea, Gabon, Rwanda, Sao Tome and Principe, and Zaire.

5. At the opening ceremony of the ministerial meeting, statements were made by Mr. Ferdinand Léopold Oyono, Minister for Foreign Affairs of Cameroon; Mr. Sammy Kum Buo, Secretary of the Committee; Mr. Herbert McLeod, Resident Coordinator of United Nations Operations in Eritrea, representative of the United Nations Secretary-General; and General Idriss Ngari, Minister of Defence and Immigration of Gabon, current Chairman of the Committee.

A. Election of officers

6. The officers of the Committee were elected by consensus, as follows:

Chairman: Cameroon

First Vice-Chairman: Congo

Second Vice-Chairman: Angola

Rapporteur: Zaire

B. Progress of work

1. Review of the geopolitical and security situation in the Central African subregion

7. In its exchange of views, the Committee noted that crises and conflicts which were the products of ethnic rivalry, initiation into democracy and border disputes persisted in a number of countries, including Angola, Burundi, Rwanda and Cameroon.

8. At the same time, it welcomed the truces and the first signs of a climate of peace that would enable the process of democratization and economic progress to resume and be strengthened, especially in Chad, the Congo, Gabon and Zaire.

9. Given the above situation, the Committee made the following recommendations:

Angola

10. The Committee reiterated its concern at the delay in the peace process in Angola and once again urged its Angolan brothers to take advantage of the current talks at Lusaka to reach a just and equitable solution conducive to the restoration of peace in their country.

11. The Committee expressed support and encouragement for all the efforts by the Government of Angola, at the national, bilateral and multilateral levels, to find a negotiated solution to the conflict.

12. The Committee recommended that its officers dispatch a mission to Angola to inform the fraternal Angolan people of the active solidarity of the member States.

13. While again emphasizing the importance of the Declaration on the situation in Angola (AHG/Decl.2 (XXIX)) adopted by the Conference of Heads of State and Government of the Organization of African Unity (OAU) at its twenty-ninth ordinary session, held at Cairo in June 1993, the Committee urgently requested UNITA to comply with Security Council resolutions 851 (1993) and 864 (1994).

Burundi

14. The Committee expressed its concern at the lack of security and the violence and mass killings in Burundi, which were exacerbated by politico-ethnic rivalry.

15. The Committee appealed to all its brothers in Burundi to work for national reconciliation and to ensure that their democratic gains were not reversed.

16. The Committee invited the member States to demonstrate their solidarity by encouraging the efforts made at the national, subregional, regional and international levels.

17. The Committee commended its officers for the positions they had taken in October 1993 and March 1994, when they had condemned the violence responsible for the loss of human lives, including that of President Melchior Ndadaye, and had called on the United Nations and OAU to do everything possible to promote a return to constitutional order, an end to the sufferings of the civilian population and engagement in dialogue and consultation.

Rwanda

18. The Committee invited its Rwandese brothers to implement the Arusha Peace Agreement of 4 August 1993 with a view to expediting national reconciliation and the establishment of the democratic institutions provided for in that Agreement.

Cameroon

19. With regard to the territorial and border dispute between Cameroon and Nigeria, the Committee expressed grave concern at the tension in the Bakassi peninsula and its potential for degeneration into armed conflict.

20. The Committee welcomed the steps taken by Cameroon to settle the dispute peacefully by, inter alia, referring the matter to the Central Organ of the OAU Mechanism for Conflict Prevention, Management and Resolution in Africa and to the Security Council and the International Court of Justice. It requested those bodies to deal urgently with the dispute.

21. The Committee commended the Central Organ's reaffirmation of principles, at its meeting on 24 March 1994, with regard to inviolability of borders inherited from colonial times, respect for national sovereignty and independence, and peaceful settlement of disputes.

22. The Committee took note of the appeal by the OAU Central Organ inviting the parties to exercise restraint and to take appropriate steps to rebuild confidence by, for example, considering the withdrawal of troops and continuing the dialogue.

23. The Committee expressed its solidarity with Cameroon in the crisis and urged the parties to give precedence to dialogue and good faith in the search for a peaceful solution based on international law.

(a) Problem of arms proliferation among members of the civilian population

24. The Committee expressed its concern about the proliferation of arms among members of the civilian population and invited all the member States of the subregion to take the necessary measures, including collective action, to curb that destabilizing trend.

25. The Committee instructed its officers to approach the United Nations Secretary-General to request assistance to that end.

(b) Specific recommendations

26. In the light of the foregoing situations and requests, the Committee recommended that its officers should carry out the following action and report to it at its fifth meeting:

(a) Inform the Secretary-General of OAU and the Government of Burundi that member States would be willing to participate in the observer missions requested by fraternal Burundi;

(b) Inform the Secretary-General of the United Nations and the Government of Rwanda that member States would be willing to participate in any of the international observer missions in Rwanda;

(c) Support all steps taken at the regional, multilateral and international levels to settle the Cameroon-Nigeria dispute peacefully.

27. The Committee instructed its officers to convey all the above recommendations to the United Nations Secretary-General, for transmittal to the Security Council and the General Assembly.

2. Reflections on ways and means to achieve the peaceful settlement of crises and conflicts in Central Africa

3. Preventive diplomacy in Central Africa: exchange of views

4. Towards a common defence in Central Africa: exchange of views

5. Elaboration of measures for promoting the establishment of a standing inter-State general staff for crisis management with a view to setting up a subregional peace-keeping force

28. After a lengthy discussion of the four mutually reinforcing and complementary issues, in which the States members of the Committee confirmed their willingness to move towards the goal of their common defence in stages, the Committee concluded that the deliberations were sufficiently advanced and that the time was ripe to take action by implementing the following recommendations:

(a) The current Chairman of the Committee should prevail upon the 11 heads of State and Government of the subregion to sign promptly the Non-Aggression Pact adopted at Libreville at the third meeting of the Committee and should report to the latter at its fifth meeting;

(b) The delegations of the Congo and Zaire should draw up two draft legal instruments, one relating to a protocol of mutual assistance among the member States of the subregion in the area of defence and the other to the special status of a model unit specializing in peace-keeping missions with a view to the establishment of such a unit within the armed forces of each member State. The two drafts should be submitted to the Committee at its fifth meeting;

(c) The delegations of Cameroon and Chad should carry out a study of the typology of crises and conflicts in the subregion in which the intervention of a collective security mechanism might be required. The study should also be submitted to the Committee at its fifth meeting;

(d) The delegation of Gabon should prepare a draft on the organization of a temporary general staff committee for crisis management in the subregion. The draft should be submitted to the Committee at its fifth meeting;

(e) Each State member of the Committee should set up a national body to follow up the Committee's activities. A report on the establishment of such a body should be submitted to the Committee at its fifth meeting.

6. Review of procedural questions and questions relating to the work of the current officers of the Committee

29. The discussion of procedural questions and questions relating to the work of the officers of the Committee focused on the streamlining of activities. The Committee agreed on the following measures:

(a) The Committee's agenda and programme of work should, in future, be submitted separately. The draft agenda should be transmitted to member States at least one month before the convening of the Committee;

(b) As the Committee was operating under the auspices of the United Nations General Assembly, its recommendations should take the form of declarations or resolutions;

(c) Given that the tasks to be entrusted to its officers would be more practical in future, the Committee recommended that the States which provided the officers should be responsible for the financial efforts required for the performance of those tasks;

(d) It was agreed in principle that the term of the officers of the Committee should be extended from 6 to 12 months but that the six-monthly periodicity of Committee meetings should be maintained. The country providing the Chairman should act as host to two consecutive meetings of the Committee;

(e) The Committee agreed to include in the agenda of its next meeting an item on the status of observers and those invited to attend its meetings.

7. Miscellaneous

30. With a view to strengthening security, stability and development in the countries of the subregion by further promoting respect for human rights and the establishment of democracy, the Committee was of the view that a subregional centre for human rights should be set up at Yaoundé under the auspices of the Centre for Human Rights of the United Nations Secretariat.

31. Such action would be pursuant to the implementation of the Declaration and Programme of Action adopted by the World Conference on Human Rights, which was held at Vienna from 14 to 25 June 1993.

32. The subregional centre for human rights would be concerned above all with helping to train staff engaged in administering human rights matters, extending support to the establishment or strengthening of national human rights institutions and assisting in the dissemination and popularization of international human rights instruments.

33. Further to the recommendation at its third meeting regarding the participation in the Committee's meetings of subregional economic integration organizations (the Economic Community of Central African States (ECCAS), the Central African Customs and Economic Union (CACEU) and the Economic Community of the Great Lakes (CEPGL)), and in view of those organizations' financial difficulties, the Committee decided that, whenever participation was not feasible, those organizations would in future be represented by the delegation of the State which provided the current Chairman.

34. The Committee welcomed the establishment by the Government of Chad of a national commission to study the typology of crises and conflicts in Central Africa.

35. The Committee was also pleased to note the decision of the Libyan Government to withdraw its troops from the Aouzou Strip, pursuant to the Judgment delivered by the International Court of Justice, on 3 February 1994.

8. Submission, consideration and adoption of the final report on the fourth meeting of the Committee

36. The final report on the fourth meeting of the Standing Advisory Committee on Security Questions in Central Africa was unanimously adopted on 8 April 1994 by the ministerial meeting.

37. The Committee decided to hold its fifth meeting at Yaoundé in the second half of 1994, at a time to be determined by its officers.

III. FIFTH MEETING OF THE STANDING ADVISORY COMMITTEE ON SECURITY QUESTIONS IN CENTRAL AFRICA

38. The fifth meeting of the Standing Advisory Committee on Security Questions in Central Africa was held at Yaoundé, from 5 to 7 September 1994 at the expert level and on 8 and 9 September 1994 at the ministerial level.

39. Ten delegations from the 11 States members of the Committee took part in the meeting: Angola, Burundi, Cameroon, Central African Republic, Chad, Congo, Equatorial Guinea, Gabon, Sao Tome and Principe and Zaire.

40. Rwanda was unable to send a delegation.

41. At the opening ceremony of the ministerial meeting, statements were made by Mr. Edouard Akame Mfoumou, Minister of Defence attached to the Office of the President, representing the host country; Mr. Sammy Kum Buo, Secretary of the Committee; and Mr. Ferdinand Léopold Oyono, Minister for Foreign Affairs of Cameroon, current Chairman of the Committee.

A. Progress of work

1. Reports by individual delegations on steps taken to establish a national body to follow up the Committee's activities

42. After the individual delegations had reported, the Committee concluded that progress had been made with respect to the establishment by each member State of a national body to follow up the Committee's activities. It commended the measures taken by some of the States and invited others to emulate the examples of Cameroon and the Congo.

2. Observer participation in the Committee's meetings

43. After considering the question, the Committee accepted the principle of observer participation in its meetings.

44. The Committee accorded permanent observer status to the subregional economic integration organizations (ECCAS, CACEU, CEPGL) and to OAU.

45. It decided that other States Members of the United Nations, States members of international organizations and non-governmental organizations, research establishments and any natural or legal person concerned with the promotion of international peace and security would be able to participate in its meetings upon their request and subject to the officers' agreement.

46. The Committee reiterated its intention to invite, when necessary, any natural or legal person to participate in its meetings as an expert or a consultant.

3. Review of the geopolitical and security situation in the Central African subregion

47. Following an exchange of views on this subject, the Committee noted that the situation in Central Africa had worsened dramatically since its fourth meeting, with particularly tragic consequences in Rwanda.

48. Given the uncertainties, the Committee made the following recommendations.

Angola

49. As regards progress in Angola, the Committee expressed its concern at the duration of the current talks at Lusaka which had already lasted nine months because of the intransigence of UNITA.

50. It invited once more its Angolan brothers to take advantage of the talks to reach a prompt, just, equitable and durable solution conducive to the restoration of peace in their country.

51. The Committee renewed its support for the Government of Angola and expressed encouragement for that Government's efforts at the bilateral and multilateral levels to reach a negotiated solution, and it emphasized once again the importance of the Declaration on the situation in Angola adopted by the OAU Conference of Heads of State and Government at its twenty-ninth ordinary session and the declarations on Angola adopted by the Central Organ of the OAU Mechanism for Conflict Prevention, Management and Resolution in Africa.

52. The Committee commended the Republic of the Congo for its implementation of Security Council resolution 864 (1994) imposing a ban on the transit of arms and logistical support through the territory of Angola's neighbours. It invited the other neighbouring countries to follow suit.

Burundi

53. In the light of developments in Burundi, the Committee focused its attention on the Government's efforts to restore peace, promote national reconciliation and secure its borders.

54. The Committee called upon the international community to support national reconciliation and reconstruction efforts in Burundi.

55. It expressed interest in and support for the Burundi delegation's suggestion that the United Nations might be asked to organize an international conference on peace, security and development in the area of the Great Lakes Countries. It urged the Government of Burundi to follow up that suggestion.

Rwanda

56. With regard to Rwanda, which was in the throes of an unprecedented human disaster, the Committee urged the international community to redouble efforts to help that country effect its national reconciliation and reconstruction in as short a period as possible, so as to enable it to return to a state of normality.

57. The Committee commended the assistance provided by neighbouring countries to the fraternal Rwandese people, especially by Zaire.

58. It also commended those of its members which had sent military contingents to deliver humanitarian assistance to Rwanda (Chad and Congo) or had provided material and financial support (Gabon).

59. The Committee invited the other States of the subregion to continue to express their solidarity with the Rwandese people in a practical form.

60. The Committee urged Rwanda and Zaire to continue the recently begun bilateral talks with a view to promoting the return of refugees to their homes. It took note of the Zairian delegation's expression of concern and its request

for support from the international community in order to cope with the problems caused by the arrival of waves of Rwandese refugees in its territory, a situation which posed a real threat to the security of Zaire and of other neighbouring countries.

Other member States

Cameroon

61. As to the territorial and border dispute between Cameroon and Nigeria, the Committee, while reiterating its solidarity with Cameroon, welcomed the resumption of summit-level talks between the two States, with Togo as mediator and with support from the international community, and urged them to continue such efforts.

Other States

62. The Committee commended the current peace efforts in Chad, the Congo, Gabon and Zaire and called for their strengthening.

63. In view of the climate of uncertainty and danger in the subregion, the Committee recommended that its officers should visit Angola, Burundi and Rwanda on a mission of solidarity before the end of the current term.

Specific recommendations addressed to the officers of the Committee

64. Given the financial efforts required of the States members providing the officers of the Committee, the Committee recommended that when a member State acted as host to a delegation of officers of the Committee, it should provide that delegation with accommodation and transport within its borders.

65. Such contribution by the host country related especially to the Chairman and/or another officer of the Committee.

66. The Committee agreed to include in the agenda of every meeting an item entitled "Evaluation of the recommendations made at the preceding meeting".

4. Group discussion on the theme "Crises and conflicts in Central Africa: the role to be played by and the outlook for preventive diplomacy"

67. A group discussion on the theme "Crises and conflicts in Central Africa: the role to be played by and the outlook for preventive diplomacy" marked the closure of the expert proceedings. In addition to the delegations participating in the meeting, invitations to attend were issued to members of the host Government and the diplomatic corps, representatives of international organizations, and other eminent persons. The group heard a statement by Mr. Shawn McCormick, Deputy Director, Africa Division, Center for Strategic Studies, Washington, on the role and contribution of foreign actors in the peaceful conflict resolution in Central Africa and a statement by Mr. Hassan Fall Diop, Journalist, Radio France internationale, Paris, on the

role of the media in armed conflict resolution in Africa. In the ensuing debate, many points of substance were raised as participants exchanged views on current crises and conflicts in the subregion, including the question of measures aimed at their prevention. It was decided that the exercise had provided food for thought in the Committee's pursuit of a better understanding of the crises and conflicts afflicting the subregion.

5. Submission of draft studies

68. The following four draft studies were before the Committee:

(a) Typology of sources of crises and conflicts in Central Africa (submitted by the delegations of Cameroon and Chad);

(b) Mutual assistance agreement with respect to defence and security between the States members of ECCAS (submitted by the delegations of the Congo and Zaire);

(c) Special status of the model unit specializing in peace-keeping missions (submitted by the delegations of the Congo and Zaire);

(d) Temporary general staff for crisis management in Central Africa (submitted by the delegation of Gabon).

69. After a fruitful exchange of views on the four draft studies, the Committee expressed its satisfaction with the high quality of the work accomplished and the relevance of the studies, and decided to continue consideration of them at its sixth meeting. It paid homage to its experts.

70. The States members of the Committee renewed their commitment to participation in peace-keeping operations within the framework of the United Nations and OAU.

71. To that end, they undertook to establish within their respective armed forces a unit specializing in peace-keeping operations.

72. They asked for assistance from the United Nations, OAU and third States in the training and preparation of such units and in establishing an appropriate system for managing security problems in Central Africa.

73. The Committee recommended that its Secretary and officers should become more deeply involved in the search for ways to enable the Committee to achieve its goals.

6. Initialling of the Non-Aggression Pact between the States members of the Economic Community of Central African States

74. At the Committee's fifth meeting, the member States initialled the Non-Aggression Pact concluded by the States members of the Economic Community of Central African States. All the delegations said that they regarded the Pact as

a milestone in the context of the continuing efforts by the countries members of the Committee in the area of preventive diplomacy. At the ministerial meeting, the Chairman of the Committee announced that the heads of State of the subregion could be expected to sign the Pact before the end of the current year and emphasized the need for its entry into force without delay.

7. Submission, consideration and adoption of the final report on the fifth meeting of the Committee

75. The final report on the fifth meeting of the Standing Advisory Committee on Security Questions in Central Africa was adopted unanimously by the ministerial meeting.

76. The sixth meeting of the Standing Advisory Committee on Security Questions in Central Africa will be held at Brazzaville during the first half of 1995, at a time yet to be determined.

IV. CONCLUSION

77. Central Africa continues to experience strife and open conflict, particularly in Angola, Burundi and Rwanda. It is therefore incumbent on the Secretary-General to congratulate the member countries which have already provided assistance, of one kind or another, to those three countries. The tragic events in Angola and Burundi and, more especially, in Rwanda have once again underlined as a necessity, as the Committee has pointed out, that all possible ways of curbing crises before they degenerate into open conflicts should be explored in a sustained manner.

78. The Non-Aggression Pact adopted unanimously by the States members of the Committee in 1993, and recently initialled, is undoubtedly a practical result of considerable impact. The prompt signature and entry into force of the Pact will certainly help to attenuate many of the differences between States. It is therefore a positive beginning, but much remains to be done both to consolidate the progress made through agreement on the Pact and to develop and implement internal measures conducive to the promotion of veritable peace and security in each of the States of the subregion.

79. The decision of the countries members of the Committee to establish, within their respective armed forces, units specializing in peace-keeping, is a positive development which will promote their effective participation in peace-keeping operations. Appropriate measures to strengthen the implementation of this decision should be taken as soon as possible.

80. The Secretary-General is convinced that the extremely useful work already initiated within the framework of the Committee again deserves the continuing support and encouragement of the international community.

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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Advisory Committee on Administrative and Budgetary Questions

1. In accordance with financial regulation 12.11, the Advisory Committee on Administrative and Budgetary Questions received the reports of the Board of Auditors on the accounts of the following entities to the General Assembly for the biennium ended 31 December 1993: the United Nations, 1/ United Nations peace-keeping operations, 2/ the International Trade Centre (UNCTAD/GATT), 3/ the United Nations University (UNU), 4/ the United Nations Development Programme (UNDP), 5/ the United Nations Children's Fund (UNICEF), 6/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), 7/ the Fund of the United Nations Environment Programme (UNEP), 8/ the United Nations Population Fund (UNFPA), 9/ the United Nations Habitat and Human Settlements Foundation, 10/ and the Fund of the United Nations International Drug Control Programme. 11/ The above-mentioned reports were available to the Committee in draft form only. In addition, the Advisory Committee had before it, in draft form, the Board's reports on the accounts for the year ended 1993 on the voluntary funds administered by the United Nations High Commissioner for Refugees 12/ and the United Nations Institute for Training and Research (UNITAR). 13/

2. The Advisory Committee also had the note by the Secretary-General transmitting the concise summary of the principal findings, conclusions and recommendations of common interest, classified by audit area, of the Board of Auditors (A/49/214). It also took up reports of the Secretary-General on the implementation of the recommendations of the Board (A/48/516 and advance copies of A/48/516/Add.1 and Add.1/Corr.1 and A/49/348 and Add.1) as well as the report of the Secretary-General on recovery of misappropriated funds (A/48/572).

3. The Advisory Committee's observations and comments on the report of the Board of Auditors on the United Nations Joint Staff Pension Fund 14/ for the year ended 1993 will be submitted separately to the General Assembly at its forty-ninth session in a report that will include the Advisory Committee's recommendations on the report of the United Nations Joint Staff Pension Board.

4. The Advisory Committee met with the Audit Operations Committee of the Board of Auditors in September 1994 and held extensive discussions with them on the proposed allocation of audit work among members of the Board of Auditors and on the report of the Board on the implications of extending the term of office of members of the Board (A/49/368 and Corr.1).

Allocation of the Board's work

5. Financial regulation 12.12 of the United Nations states that the Board of Auditors shall, subject to the concurrence of the Advisory Committee, allocate and rotate the audit work among the members of the Board. Accordingly, the Advisory Committee considered the audit assignments of the Board and had an extensive exchange of views on the subject. The Advisory Committee was informed that in determining the assignment of audits between its members the Board takes account of the following factors:

(a) The need for broad equity in the workload falling on each member, roughly one third each;

(b) An equitable distribution of responsibility for preparation of the audit reports to the General Assembly;

(c) The need to assign related audits to a single member so that the benefits of familiarity and expertise can be maximized;

(d) Geographical and logistical factors;

(e) The balance between giving members enough time to become familiar with an organization and thus make an effective contribution, and the need to rotate assignments periodically.

6. The Advisory Committee exchanged views with the Audit Operations Committee with respect to financial and staff resources available to the Board to carry out its functions and whether the present level of resources was adequate in view of the additional audit workload brought about by the increase in peace-keeping operations. The Advisory Committee was informed that the Board arrives at its resource requirements after determining its workload for a particular biennium. Therefore, in line with the expansion of peace-keeping operations and the consequent need to increase the audit of respective operations, the total budget of the Board has increased from $6.3 million for the biennium 1992-1993 to $7.8 million estimated from all sources of funds for the biennium 1994-1995. Those resources do not cover the staff and secretariat services provided by the United Nations.

7. The Advisory Committee was informed that, in the main, the resources allocated to the Board of Auditors were adequate and that the Board had no

difficulty in so far as the requisite number of audit staff were concerned since, within the resources presently allocated, Board members were able to draw upon their respective national audit staffing establishments as well as to acquire the services of outside expertise where necessary.

8. On inquiry the Advisory Committee was informed that by and large the Board was able to cope with any additional audit that the General Assembly might request. In most cases the requests related to additional focus on aspects of the normal audits being carried out by the Board. However, the Board might face a problem when such additional audits were requested to be completed within a short period.

9. The Advisory Committee recalls that in its resolution 47/211 of 23 December 1992 the General Assembly by had requested the Board of Auditors to expand its audit coverage of peace-keeping operations without reducing the coverage of regular budget and extrabudgetary activities, and had decided that any additional costs would be charged to the peace-keeping budgets concerned.

10. In that connection the Advisory Committee notes that the audit costs reflected in individual peace-keeping budget documents do not indicate the total costs of audit for a particular operation but rather the costs estimated for the field audit; headquarters audit costs pertaining to the operation are not reflected in the individual peace-keeping budget documents. The Advisory Committee inquired as to the extent of the implementation by the Board of the Assembly's request and was informed that the coverage of peace-keeping operations had been expanded and the related increase in resource requirements had been reflected in the relevant budget estimates.

11. The Advisory Committee notes from the Board's report 15/ on the subject that "during the biennium 1992-1993 the Board expanded its audit coverage at both Headquarters and the field missions to reflect the greatly increased scale of peace-keeping operations". In that regard 15 missions in the field and the United Nations Supply Depot at Pisa were audited and 5 of the missions were audited twice in the biennium 1992-1993. The Advisory Committee was informed that during the biennium 1994-1995 the Board intended to increase further its audit coverage in the area of peace-keeping. For example, during the biennium 1992-1993 the United Nations Protection Force (UNPROFOR) was audited twice by the Board; it is envisaged that during the biennium 1994-1995 those audits will be doubled, with an increased number of auditors on site for a longer duration of approximately six to eight weeks. The Advisory Committee was also informed that the cost of auditing UNPROFOR during the previous biennium was approximately $140,500 and that for the current biennium the Board estimated the cost would be $235,000. The Advisory Committee was informed that the Board was currently reviewing the estimated audit costs of the field missions and Headquarters activities to reflect the planned expanded audit coverage for 1994-1995.

12. Although additional audit coverage does not necessarily mean more frequent reporting to the General Assembly, the Committee welcomes the fact that there will be enhanced audit coverage for peace-keeping, which currently comprises a large segment of United Nations activities. In that connection the Advisory Committee was informed that the Board of Auditors, to the maximum extent

possible, also coordinates its audits with those of the internal audit division and draws upon the latter's findings and recommendations to complement its own work.

13. With regard to the Board's report on peace-keeping operations, which has been submitted pursuant to General Assembly resolution 47/211, the Advisory Committee notes that it is the first time that the Board has issued a separate report on the subject. The present report encompasses several operations, although the Advisory Committee believes that some of the larger peace-keeping operations may have to be dealt with separately in future.

Term of office of members of the Board of Auditors

14. In its report on the proposed programme budget for the biennium 1994-1995, 16/ the Advisory Committee recalled that it had expressed its concerns to the Board of Auditors regarding the additional burden that might be imposed upon the Board's current resources, given the substantial increase in the activities of the United Nations, and in particular, the expansion and proliferation of peace-keeping operations. The Committee further requested that the Board keep under review the effect those developments might have on its role and functioning and communicate its views as appropriate to the Advisory Committee.

15. In its resolution 48/216 D of 23 December 1993, the General Assembly invited the Board of Auditors, in consultation with the Secretary-General, to report to the Assembly at its forty-ninth session, through the Advisory Committee, on the implications of extending the present three-year term of office of members of the Board to four or six years. The Board's report (A/49/368 and Corr.1, appendix) was submitted pursuant to that request.

16. As indicated in paragraph 2 of the Board of Auditor's report, under regulation 12.2 of the Financial Regulations of the United Nations - which was framed when the standard financial period of the United Nations was one year - the Board's members are elected for a three-year term of office commencing on 1 July and expiring on 30 June. The term of office of one of the members expires each year.

17. As indicated in paragraph 3 of the same report, since the United Nations has moved to a biennial budgeting cycle, under the current arrangements this means that the term of office of one of the members of the Board expires in the middle of each biennial cycle. If that member is not re-elected, the work of the Board is disrupted since the incoming member joins the team when an audit is well under way.

18. As also indicated in the report, a six-year term would follow the original pattern as set out in financial regulation 12.2, that is, that each member of the Board would cover three full financial cycles; at the end of each financial cycle of two years the term of office of one of the members would expire; and the term of office would commence on 1 July and expire on 30 June six years later.

19. On the other hand, the Board points out that, with a four-year term, each of the three members of the Board would not cover the audit of three full financial periods. As indicated in paragraph 7 of its report, the Board believes that 1 July remains the most appropriate date for incoming members to take up office. The Advisory Committee was informed that this was a particularly convenient date for the new member to start since the accounts of the United Nations and the other programmes are closed at the end of March or April and the reports on them only become available a few months later.

20. Should the General Assembly decide to change the duration of the term of office for members of the Board it will be necessary for the Assembly to make appropriate transitional arrangements.

Audit findings and recommendations of the Board of Auditors

21. Regulation 12.11 of the Financial Regulations and Rules of the United Nations states that:

> "The reports of the Board of Auditors shall be transmitted to the General Assembly through the Advisory Committee, together with the audited financial statements, in accordance with any directions given by the Assembly. The Advisory Committee shall examine the financial statements and the audit reports and shall forward them to the Assembly with such comments as it deems appropriate."

22. At the time of its consideration of the reports of the Board of Auditors in late September, the Advisory Committee did not have available to it the final printed version of the reports nor did it have before it the financial reports and audited financial statements. In order for it to perform its role in accordance with financial regulation 12.11, the Committee requests that an attempt be made by the Secretary-General to provide all the necessary documentation in a timely fashion for its review.

23. The Advisory Committee notes that the Board has qualified its audit opinion on the financial statements of four organizations. In three cases (UNDP, UNFPA, and the United Nations Drug Control Programme, the Board has made what it calls "technical" qualifications, which do not imply that the funds involved have been misused. However, in the case of the United Nations peace-keeping operations, as stated in document A/49/214, annex, para. 5, the Board found "material uncertainty about the valuation placed on assessed contributions receivable". 17/

24. The Advisory Committee recalls that in its resolution 47/211 the General Assembly had endorsed the Board's intention to identify areas of horizontal study across the organizations audited and to continue that practice in future audits. In the biennium 1992-1993 the Board carried out horizontal studies in two areas: the procurement of goods and services and the implementation of the Integrated Management Information System (IMIS). The Advisory Committee will provide its comments and recommendations on IMIS in the context of its examination of the sixth progress report of the Secretary-General on the subject (A/C.5/48/12/Add.1).

25. The Board identified several shortcomings in the way in which procurement of goods and services was being handled in the United Nations itself and in several other organizations as well. Many of those shortcomings had been identified in previous bienniums by the Board. The Advisory Committee believes that the United Nations procurement system should be further developed to ensure impartiality, transparency, openness and an emphasis on competition.

26. The problem of bidding as an exception rather than the rule has been a long-standing issue; as identified by the Board, one of the main reasons for that weakness has been poor procurement planning, which often results in last-minute or immediate operational requirements being used as justification for procurement of goods and services.

27. As stated by the Board, the use of a relatively narrow range of suppliers, which, together with the limited extent of bidding, creates an environment where it is unlikely that the best value for money can be obtained. The existing rosters of suppliers are often old and outdated and are not often used anyway; there is little systematic vetting or approval of the suppliers, no effective monitoring and evaluation of suppliers' performance and no safeguards against late supply of goods and services. Moreover, the practice of using vendors or suppliers suggested by requisitioners could lead to irregularities in the process and could raise questions of conflict of interest. In that connection, the Advisory Committee also notes the Board's observation in paragraph 145 of its report on the United Nations 1/ that the Organization rarely makes use of open advertising and that advertising could "also be used as a means of achieving the United Nations wider policy goals of placing more of its procurement activity in developing countries".

28. Procurement of goods on a piecemeal basis has also been pointed out as a problem by the Board. As stated by the Board, that practice not only results in the Organization losing money on bulk discounts that could otherwise have been realized, but also causes unnecessary and additional paperwork; more importantly, the practice circumvents the bidding process and escapes consideration by the Committee on Contracts.

29. The Advisory Committee concurs with paragraph 18 of the Board's report (A/49/214, annex) in which it recommends some of the following actions to remedy the existing shortcomings in procurement procedures: regular monitoring and investigation of the number and extent of exceptions to bidding; contracting by open tender for major procurements; update and regular review of suppliers rosters to reflect performance, technical competence and financial stability; and improvement in the quality of procurement planning. In its discussions with the Advisory Committee, the Audit Operations Committee of the Board stressed that the introduction of a formal programme of training in procurement as well as recruitment of appropriate outside expertise at a senior level were essential for the effective control and management of resources and efficient procurement of goods and services.

30. The Audit Operations Committee also discussed the role and terms of reference of the Committee on Contracts. With regard to the United Nations, the Advisory Committee recalls that rule 110.17 of the Financial Regulations and Rules establishes a Committee on Contracts. The Committee on Contracts at

Headquarters consists of four members from different organizational units. There are also local committees, with three members each. The Advisory Committee understands that the members of the Committee on Contracts hold that office in addition to their normal duties.

31. The Advisory Committee notes that, at Headquarters, the Committee on Contracts receives documentation as late as on a Friday afternoon for consideration at its meeting on Tuesday of the following week, at which time bids are either accepted or rejected by the Committee; the Advisory Committee believes that this is too short a time period for the contracts to be examined thoroughly. Given the other substantive work of the members of the Committee on Contracts and the degree to which the magnitude and complexity of procurement activities in the United Nations has increased, it is unrealistic to expect the members of the Committee on Contracts to keep pace with the demand for their services for procurement activities. In its discussion with the Advisory Committee, the Audit Operations Committee indicated its view that the level of expertise available to the Committee on Contracts should be increased as well as the time available to it to consider the contracts; while the Audit Operations Committee did not believe the establishment of a full-time committee on contracts was necessary at that point, an increase in the number of its members was a possibility.

32. In that connection, as regards the United Nations, the Advisory Committee notes that measures to rectify the situation are being contemplated by the Secretary-General, as indicated in his report on the establishment of a transparent and effective system of accountability and responsibility (A/C.5/49/1). Paragraph 25 of the report states:

> "The procurement process and related management issues at Headquarters, for field missions and in the field, will be reviewed in 1994 by an independent high-level group of procurement experts drawn from Member States. The group of experts will review these procurement processes and make recommendations to provide a basis for the formal adoption of a more responsive and coherent policy for peace-keeping operations and other field missions administered by the United Nations Secretariat. In view of the degree to which the magnitude of procurement activities in the United Nations has escalated, consideration will also be given to the establishment of a full-time committee on contracts. The group of experts will be guided and assisted by a steering committee chaired jointly by the Under-Secretaries-General for Administration and Management and for Peace-keeping Operations. The new policy is intended to establish the responsibility for an efficient and responsive procurement process, which ensures that goods and services are obtained, including those for field missions and in the field, in an expeditious, timely and cost-effective manner. At the same time, the policy will include revised procedures to provide for a truly competitive, fair and transparent process, including the establishment of clear lines of authority and accountability, and inherent control mechanisms."

33. The Advisory Committee trusts that appropriate measures will also be taken by other organizations and entities cited by the Board of Auditors for lax procurement practices.

34. In its resolution 47/211, the General Assembly requested the Board of Auditors to evaluate the extent of compliance with their recommendations and to report to the Assembly at its forty-ninth session through the Advisory Committee, which would recommend such measures as it deemed appropriate to ensure implementation of those recommendations and draw attention to any of the recommendations that had not yet been implemented.

35. In that connection, the Advisory Committee points out that the Board's reports include a section containing the Board's comments on action taken to implement its recommendations. The Advisory Committee finds this a very useful device. In addition, the Secretary-General issues reports on the implementation of the recommendations of the Board of Auditors (A/48/516 and Add.1 and Add.1/Corr.1, and A/49/348 and Add.1 and 2). However, the Advisory Committee points out that in order for those reports of the Secretary-General to serve their intended purpose, there has to be better coordination and timeliness with regard to their release and availability to the Advisory Committee as well as to the Board of Auditors. For example, at the time of its consideration of the Board of Auditors reports, the Advisory Committee was informed that the Audit Operations Committee had just received documents A/49/348 and Add.1 and in fact neither the Advisory Committee nor the Board of Auditors had received document A/49/348/Add.2.

36. In the opinion of the Board, with the introduction of a system of advance reporting on the remedial action taken by the administration and the time available for the Board to review it, it should be possible for the Board to report more clearly on the inadequacies and deficiencies that might persist. The Board believes that the Advisory Committee, in line with its mandate, on the basis of the follow-up reports of the Board, could review the problems with the senior managers, with a view to holding the senior managers directly accountable should the inadequacies and deficiencies in implementation of the Board's recommendations persist. The Advisory Committee intends to meet with the Board of Auditors during its spring 1995 session to review further the question of implementation of the Board's recommendations.

37. In its resolution 47/211, the General Assembly requested the Secretary-General to make proposals to it on (a) establishing legal and effective mechanisms to recover misappropriated funds, as recommended by the Advisory Committee in paragraph 53 of its report (A/47/500); and (b) seeking criminal prosecution of those who had committed fraud against the Organization. The Secretary-General's proposals were submitted in document A/48/572. The Advisory Committee notes that the Secretary-General's report outlines the current practice with regard to internal action, including recovery from accrued salary and emoluments, and the implications of the Administration's attempts to obtain direct recovery of indebtedness from the pension entitlements of staff members. The report also outlines current practice with regard to external action and contains proposals for reform.

Notes

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 (A/49/5), vol. I.

2/ Ibid., vol. II.

3/ Ibid., vol. III.

4/ Ibid., vol. IV.

5/ Ibid., Supplement No. 5A (A/49/5/Add.1).

6/ Ibid., Supplement No. 5B (A/49/5/Add.2).

7/ Ibid., Supplement No. 5C (A/49/5/Add.3).

8/ Ibid., Supplement No. 5F (A/49/5/Add.6).

9/ Ibid., Supplement No. 5G (A/49/5/Add.7).

10/ Ibid., Supplement No. 5H (A/49/5/Add.8).

11/ Ibid., Supplement No. 5I (A/49/5/Add.9).

12/ Ibid., Supplement No. 5E (A/49/5/Add.5).

13/ Ibid., Supplement No. 5D (A/49/5/Add.4).

14/ Ibid., Supplement No. 9 (A/49/9).

15/ Ibid., Supplement No. 5 (A/49/5), vol. I, para. 4.

16/ Ibid., Forty-eighth Session, Supplement No. 7 (A/48/7).

17/ See also Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5 (A/49/5), vol. II, paras. 46 and 47.

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GENERAL ASSEMBLY
Forty-ninth session
Agenda item 139

SECURITY COUNCIL
Forty-ninth year

REPORT OF THE COMMITTEE ON RELATIONS WITH THE HOST COUNTRY

Letter dated 14 October 1994 from the Permanent Representative of the United States of America to the United Nations addressed to the Secretary-General

I am obliged to refer to the letter dated 11 September 1994 addressed to you by the Permanent Representative of Iraq to the United Nations (A/49/377-S/1994/1047). That letter made reference to "problems" experienced by officials of the Government of Iraq in obtaining United States visas.

The United States Government and the United States Mission to the United Nations are acutely aware of the obligations of the host country to permit transit to and from the United Nations Headquarters district. The United States Government takes these responsibilities very seriously and, as a matter of course and obligation, facilitates issuance of visas without regard to the state of relations between the sending State and the United States.

The United States, as a permanent member of the Security Council, is also keenly aware of the importance of official contacts between representatives of the Government of Iraq and officials of the United Nations Secretariat, the United Nations Special Commission, other members of the Security Council, and officials of other United Nations bodies. The United States Government processes requests for visas for such meetings as rapidly as possible, and often issues such visas in spite of its requirement that all officials travelling to the United Nations on official business submit requests for visas at least 15 working days before their projected arrival in the United States.

On numerous occasions, the United States has issued visas to Iraqi officials despite the fact that they have given little or no advance notice of their travel and need for a visa, or have applied for visas at a different time or place than their official notification said they would, or have applied outside of normal working hours. In a great many cases, Iraqi officials who

come for Security Council sanctions reviews every two months on a regular schedule apply for visas on very short notice and during hours when our Embassy in Amman - the post where Iraqi officials prefer to apply for visas - is closed.

The United States Government can only conclude that it is a deliberate practice of Iraqi officials to come to the American Embassy on weekends, holidays, or after normal working hours to demand that their visas be issued on the spot. The Iraqi Embassy in Amman even demanded that the United States open its Embassy on Id-al-Adha, an important Islamic holiday. In this and other instances, the Iraqi officials had been informed several days earlier that their visas were ready to be issued during normal business hours. Because of the inconvenience and expense of opening the Embassy for after-hours visa issuance, the United States Mission advised the Permanent Mission of Iraq by a note verbale dated 15 July 1994 that henceforth visas would be issued only during regular working hours.

Despite acknowledging this note, Mr. Tariq Aziz and various other Iraqi officials went to the American Embassy in Amman over the weekend on Saturday, 10 September, to obtain their visas, even though such visas were available beginning on Sunday, 4 September. Once again, special arrangements were made for Mr. Tariq Aziz and some members of his party to obtain their visas while the Embassy was closed, but it proved impossible to issue visas to three members who had not applied in time to complete the visa process. Those three individuals received their visas three days later.

I request that this letter be circulated as a document of the General Assembly, under agenda item 139, and of the Security Council.

(Signed) Madeleine K. ALBRIGHT

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GENERAL ASSEMBLY
Forty-ninth session
Agenda items 10, 38, 40 and 78
REPORT OF THE SECRETARY-GENERAL
ON THE WORK OF THE ORGANIZATION
THE SITUATION IN THE MIDDLE EAST
QUESTION OF PALESTINE
REPORT OF THE SPECIAL COMMITTEE
TO INVESTIGATE ISRAELI PRACTICES
AFFECTING THE HUMAN RIGHTS OF THE
PALESTINIAN PEOPLE AND OTHER ARABS
OF THE OCCUPIED TERRITORIES

SECURITY COUNCIL
Forty-ninth year

Letter dated 19 October 1994 from the Permanent Observer for Palestine to the United Nations addressed to the Secretary-General

I have been instructed to bring the following to your attention.

On 17 October 1994, Jordan and Israel initialled a draft peace treaty between the two countries, which is expected to be formally signed within a week. We welcome this as a step towards the establishment of a comprehensive and lasting peace in the Middle East.

Statements that have been made in this regard by some officials, including the Foreign Minister of Israel, have indicated that the draft treaty includes language on a Jordanian role with regard to the holy sites of Jerusalem, similar to the language used in the Washington Declaration of 25 July 1994, to which we have objected (A/49/288-S/1994/903). This possible inclusion has serious implications, and any attempts to detach religious issues from the overall political situation of East Jerusalem could only serve the illegal status quo created by the Israeli Government. We reiterate the fact that Jerusalem remains an integral part of the Occupied Palestinian Territory since 1967, as confirmed by several Security Council resolutions, and that the international community has never accepted or approved any foreign sovereignty or jurisdiction over East Jerusalem.

Moreover, such an inclusion represents a clear violation of the contractual obligations of Israel emanating from the Declaration of Principles on Interim Self-Government Arrangements (A/48/486-S/26560), signed in Washington, D.C., on 13 September 1993, by the Government of Israel and the Palestine Liberation Organization and witnessed by the United States of America and the Russian Federation, the co-sponsors of the peace process. In addition, the Israeli Government gave assurances to the Palestinian side with regard to the religious sites and the preservation of economic and social institutions of East Jerusalem.

It should be recalled that the Government of the United States of America, in its capacity as a co-sponsor of the peace process, also gave assurances to the Palestinian side on Jerusalem. In this regard, the United States letter of assurances to the Palestinians, dated 24 October 1991, stated the following:

> "The United States is opposed to the Israeli annexation of East Jerusalem and extension of Israeli law on it and the extension of Jerusalem's municipal boundaries. We encourage all sides to avoid unilateral acts that would exasperate local tensions or make negotiations more difficult or pre-empt their final outcome."

We call for immediate redress of the situation and for compliance with the agreement reached between the Government of Israel and the Palestine Liberation Organization. We also call upon the co-sponsors of the peace process, at the highest level, to fulfil their duties in this regard and to ensure such compliance. Failure to do that would cause great harm to the credibility and validity of the agreements reached as well as the proceedings of the peace process. The issue of Jerusalem remains a central issue and should not be taken lightly.

I should be grateful if you would arrange to have the text of this letter distributed as an official document of the General Assembly, under agenda items 10, 38, 40 and 78, and of the Security Council.

(Signed) Nasser AL-KIDWA
Permanent Observer of Palestine
to the United Nations